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March 24, 2015

**VIA ELECTRONIC FILING AND VIA E-MAIL**

The Honorable Katherine Polk Failla  
United States District Court  
Southern District of New York  
40 Foley Square, Room 2103  
New York, New York 10007

Re: *Dresser-Rand Company, et al. v. Ingersoll-Rand Company, et al.*  
Case No.: 14-CV-7222

Dear Judge Failla:

In a letter dated March 19, 2015, Attorneys Neuner and Leibowitz, on behalf of the Defendants, tendered a letter to you advising that cross-claims had been filed in the Yara Belle litigation in Saskatchewan, Canada. A brief explanation of the need for the cross-claims in the Canadian action follows.

The cross-claims referred to in Ingersoll-Rand's letter (which pursuant to applicable Canadian procedure is deemed a third-party claim by Dresser-Rand against Ingersoll-Rand) is for contribution and indemnity under the "Contributory Negligent Act of Saskatchewan." All contractual indemnity and defense claims between Dresser-Rand and Ingersoll-Rand, under the Equity Purchase Agreement, are still for this Court to consider. While one may assume there may be some overlap, they are distinct claims. From Dresser-Rand's standpoint, it had to raise as a cross-claim (or third-party claim) an action under the "Contributory Negligent Act of Saskatchewan" in order not to waive it.

While I cannot speak for whether Ingersoll-Rand's cross-claim is an attempt to circumvent the jurisdiction set forth in the Equity Purchase Agreement, such is clearly not the basis for Dresser-Rand's cross-claim (third-party claim) filed in the Canadian action.

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If you have any questions or need additional information, please contact me.

Respectfully submitted,

ROETZEL & ANDRESS, LPA

A handwritten signature in blue ink, appearing to read "Th L. Rosenberg".

Thomas L. Rosenberg

TLR:pah

cc: Lynn Neuner (via e-mail)  
Noah Liebowitz (via e-mail)  
Margaret Cmielewski (via e-mail)

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